

TEXT OF PROPOSAL

Section 80. Inactive License Status.

Upon application, a licensee may have his/her license placed in an inactive status.

(a) The holder of an ~~inactive~~ license in an inactive status shall not engage in the practice of public accountancy as defined in Section 5051 of the Business and Professions Code. This section does not prohibit a holder of an ~~inactive~~ license in an inactive status from receiving a share of the net profits from a public accounting firm or other compensation from a public accounting firm, provided that the licensee does not otherwise engage in the practice of public accountancy, ~~directly or indirectly~~.

(b) An ~~inactive~~ license in an inactive status shall be renewed during the same time period in which an ~~active~~ license in an active status is renewed. The renewal fee for a license in an inactive status shall be the same as ~~also apply for the renewal fee of for~~ a license in an inactive status.

(c) The continuing education requirements ~~set forth~~ described in Section 87 are not applicable at the time of renewal for a licensee renewing a license in an inactive status.

(d) At the time of renewal, the holder of an ~~inactive~~ license in an inactive status may convert his ~~or~~ /her license to an active status by paying the renewal fee and complying with the continuing education requirements as ~~stated~~ described in Section 87. A minimum of 20 hours of continuing education shall be completed in the one-year period immediately preceding the time of renewal, 12 hours of which must be in subject areas described in Section 88(a)(1).

(e) The holder of an ~~inactive~~ license in an inactive status may convert to an active status prior to his ~~or~~ /her the next renewal by meeting the continuing education requirements as ~~stated~~ described in Section 87.1.

NOTE: Authority cited: Sections 462 and 5010, Business and Professions Code.

Reference: Section 462, Business and Professions Code.

HISTORY:

1. New section filed 3-28-96; operative 7-1-96 (Register 96, No. 13).
2. Amendment of subsection (a) filed 6-17-98; operative 7-1-98 pursuant to Government Code Section 11343.4(d) (Register 98, No. 25).

Section 81. Continuing Education Requirements for Renewing an Expired License.

(a) As a condition for renewing a license in an active status, a licensee renewing an expired license shall adhere to the basic requirements described in Section 87 in the

two-year period immediately preceding the date on which the licensee applies for license renewal. No carryover of continuing education is permitted from one license renewal period to another.

(b) For the purpose of this section, the following definitions shall apply:

(1) "Date of license renewal" shall mean the date the license application, including the applicable renewal and delinquency fee, is postmarked on the envelope.

(2) "Expired" license shall mean delinquent, lapsed or a late renewal that is postmarked after the licensee's last or most recent license expiration date up to five years.

NOTE: Authority cited: Section 5010 and 5027, Business and Professions Code.
Reference: Sections 5026, 5027, 5028, and 5051, Business and Professions Code.

Section 87. Basic Requirements.

(a) 80 Hours.

As a condition of ~~for renewing a license in an~~ active status ~~license renewal~~, a licensee shall complete at least 80 hours of qualifying continuing education as described in Section 88 in the two-year period immediately preceding license expiration, and meet the reporting requirements ~~specified~~ described in ~~subsection (a) of Section 89(a).~~ A licensee engaged in the practice of public accountancy as defined in Section 5051 of the Business and Professions Code is required to hold a license in an active status. No carryover of continuing education is permitted from one ~~two-year~~ license renewal period to another.

(1) A licensee renewing a license in an active status after December 31, 2011, shall complete a minimum of 20 hours in each year of the two-year license renewal period, with a minimum of 12 hours of the required 20 hours in subject areas as described in Section 88(a)(1).

(b) Ethics Continuing Education Requirement

A licensee renewing a license in an active status after December 31, 2009 shall complete four hours of the 80 hours of continuing education required pursuant to subsection (a) in course subject matter specified pertaining to the following: a review of nationally recognized codes of conduct emphasizing how the codes relate to professional responsibilities; case-based instruction focusing on real-life situational learning; ethical dilemmas facing the accounting profession; or business ethics, ethical sensitivity, and consumer expectations. Courses must be a minimum of one hour as described in Section 88.2.

~~(b)~~ Government Auditing Continuing Education Requirement.

A licensee who engages in planning, directing, conducting substantial portions of field work, or reporting on financial or compliance audits of a governmental agency shall

complete 24 of the 80 hours required pursuant to subsection (a) in the areas of governmental accounting, auditing or related subjects. This continuing education shall be completed in the same two-year license renewal period as the report is issued. A governmental agency is defined as any department, office, commission, authority, board, government-owned corporation, or other independent establishment of any branch of federal, state or local government. Related subjects are those which maintain or enhance the licensee's knowledge of governmental operations, laws, regulations or reports; any special requirements of governmental agencies; subjects related to the specific or unique environment in which the audited entity operates; and other auditing subjects which may be appropriate to government auditing engagements. A licensee who meets the requirements of this subsection shall be deemed to have met the requirements of subsection (ed).

(ed) Accounting and Auditing Continuing Education Requirement.

A licensee who engages in planning, directing, performing substantial portions of the work, or reporting on an audit, review, compilation, or attestation service, shall complete 24 hours of the 80 hours of continuing education required pursuant to subsection (a) in the course subject matter ~~specified in this subsection. Course subject matter must~~ pertaining to financial statement preparation and/or reporting (whether such statements are prepared on the basis of generally accepted accounting principles or other comprehensive bases of accounting), auditing, reviews, compilations, industry accounting, attestation services, or assurance services. This continuing education shall be completed in the same two-year license renewal period as the report is issued. If no report is issued because the financial statements are not intended for use by third parties, the continuing education shall be completed in the same two-year license renewal period as the financial statements are submitted to the client.

~~(de)~~ A licensee who must complete continuing education pursuant to subsections (bc) and/or (ed) of this section shall also complete an additional eight hours of continuing education specifically related to the detection and/or reporting of fraud in financial statements. This continuing education shall be part of the 80 hours of continuing education required by subsection (a), but shall not be part of the continuing education required by subsection (bc) or (ed). ~~This requirement applies to licensees who renew their licenses on or after July 1, 2005.~~

(ef) New Licensees.

(1) A licensee receiving an initial CPA license ~~from the California Board of Accountancy~~ shall be required to complete 20 hours of continuing education as described in Section 88, for each full ~~6~~ six month interval in the initial license period as a condition of renewing a license in an active status ~~license renewal~~.

(2) A licensee engaged in governmental auditing, as described in subsection (bc), at any time during the initial license period shall complete ~~6~~ six hours of governmental continuing education, as described in subsection (bc), as part of each 20 hours of continuing education required for renewing the license in an active status ~~license~~

renewal. A licensee who meets the requirements of this subsection shall be deemed to have met the requirements of subsection (f)(3).

(3) A licensee who provides audit, review, compilation, or attestation services, as described in subsection (ed), at any time during the initial license period shall complete 6 six hours of accounting and auditing continuing education, as described in subsection (ed), as part of each 20 hours of continuing education required for renewing the license in an active status license renewal.

(4) If the initial license period is less than 6 six full months, there is no continuing education required for renewing the license in an active status renewal.

~~(f) Out of State Licensees.~~

~~Any person who applies to the Board for a certified public accountant certificate under the provisions of Section 5087, may obtain the Board's approval to engage in the practice of public accountancy under the provisions of Section 5088 subject to the applicant having completed 80 hours of qualifying continuing education within the preceding two (2) years. The Board reserves the right to verify the applicant's continuing education. If a CPA certificate is granted by the California Board of Accountancy, the provisions of subsection (d) shall apply.~~

(g) Failure to Comply.

A licensee's willful failure to comply with the requirements of this section shall constitute cause for disciplinary action pursuant to Section 5100(g) of the Accountancy Act.

NOTE: Authority cited: Section 5027, Business and Professions Code. Reference: Sections 5026, 5027, 5028, and 5051 ~~and 5088~~, Business and Professions Code.

HISTORY:

1. Amendment filed 12-24-75; effective thirtieth day thereafter (Register 75, No. 52).
2. Amendment filed 4-12-83; effective thirtieth day thereafter (Register 83, No. 16).
3. Amendment of subsections (a)-(c) and (e) filed 6-26-90; operative 7-26-90 (Register 90, No. 35).
4. Amendment of subsection (b)-(d) filed 8-4-95, operative 9-3-95 (Register 95, No. 31).
5. Amendment of Subsection (a) and repealer of subsection (e) filed 3-28-96; operative 7-1-96 (Register 96, No. 13).
6. Editorial correction of subsection (d) (Register 96, No. 16).
7. Amendment filed 6-17-98; operative 7-1-98 pursuant to Government Code section 11343.4(d) (Register 98, No. 25).
8. Amendment of subsections (a), (d) and (e) filed 5-9-2000; operative 6-8-2000 (Register 2000, No. 19).
9. Amendment of subsection (c) filed 2-18-2003; operative 3-20-2003 (Register 2003, No. 8).
10. New subsection (d), subsection relettering and redesignation of portions of subsection (e) as new subsections (e)(1)-(4) filed 7-19-2004; operative 8-18-2004 (Register 2004, No. 30).

Section 87.1. Conversion to Active Status Prior to Renewal.

(a) A licensee who has renewed his/her license in an inactive status may convert the license to an active status prior to the next license expiration date by (1) completing 80 hours of continuing education credit as described in Section 88, to include the Ethics Continuing Education Requirement described in Section 87(b), within the 24-month period prior to converting to active status, of which a minimum of 20 hours shall be completed in the one-year period immediately preceding conversion to an active status, with a minimum of 12 hours in subject areas described in subsection (a)(1) of Section 88; (2) including completing the professional conduct and ethics regulatory review course described in Section 87.78 if more than six years have elapsed since the licensee last completed the course; (23) applying to the bBoard in writing requesting to convert to the license to an active status; and (34) completing any continuing education that is required pursuant to subsection (j) of Section 89. The licensee may not practice public accounting until the application for conversion ~~to~~ of the license to an active status has been approved.

(b) A licensee who, during the 24 months prior to converting his/her license to an active status, planned, directed, or conducted substantial portions of field work, or reported on financial or compliance audits of a governmental agency shall complete 24 hours of continuing education in governmental accounting and auditing as described in Section 87(~~bc~~) as part of the 80 hours of continuing education required to convert ~~to~~ his/her license to an active status under subsection (a). A licensee who meets the requirements of this subsection shall be deemed to have met the requirements of subsection (c).

(c) A licensee who, during the 24 months prior to converting his/her license to an active status, planned, directed, or performed substantial portions of the work or reported on an audit, review, compilation, or attestation service shall complete 24 hours of continuing education in accounting and auditing as described in Section 87(~~ed~~) as part of the 80 hours of continuing education required ~~to~~ his/her license to an active status under subsection (a).

(d) A licensee who must complete continuing education pursuant to subsections (b) and/or (c) of this section shall also complete an additional eight hours of continuing education specifically related to the detection and/or reporting of fraud in financial statements as described in Section 87(~~de~~). This continuing education shall be part of the 80 hours of continuing education required by subsection (a), but shall not be part of the continuing education required by subsections (b) or (c).

(e) Once a license is converted to an active status, the licensee must complete 20 hours of continuing education as described in Section 88 for each full six month period from the date of license conversion to an active status to the next license expiration date in order to fulfill the continuing education requirement for license renewal. If the time period between the date of change to an active status and the next license

expiration date is less than six full months, no additional continuing education is required for license renewal.

(f) Once a license is converted to an active status, a licensee who engages in financial or compliance auditing of a governmental agency at any time between the date of license conversion to an active status and the next license expiration date shall complete six hours of governmental continuing education as part of each 20 hours of continuing education required under subsection (d). Continuing education in the areas of governmental accounting and auditing shall meet the requirements of Section 87(~~bc~~). A licensee who meets the requirements of this subsection shall be deemed to have met the requirements of subsection (g).

(g) Once license is converted to an active status, a licensee who engages in audit, review, compilation, or attestation services at any time between the date of license conversion to an active status and the next license expiration date shall complete six hours of continuing education in accounting and auditing as part of each 20 hours of continuing education required under subsection (d). Continuing education in the areas of accounting and auditing shall meet the requirements of Section 87(~~ed~~).

NOTE: Authority cited: Sections 5010 and 5027, Business and Professions Code.
Reference: Section 5028, Business and Professions Code.

HISTORY:

1. New section filed 7-5-90; operative 7-26-90 (Register 90, No. 36).
2. Amendment of section heading and repealer of subsection (b) filed 6-23-93 as an emergency; operative 6-23-93 (Register 93, No. 26).
3. Certificate of Compliance as to 6-23-93 order transmitted to OAL 10-18-93 and filed 12-1-93 (Register 93, No. 49).
4. New opening paragraph, amendment of subsection (a) and new subsection (b) filed 10-6-94; operative 11-7-94 (Register 94, No. 40).
5. Change without regulatory effect amending subsection (b) filed 12-28-94 (Register 94, No. 52).
6. Amendment of section heading and section filed 3-28-96, operative 7-1-96 (Register 96, No. 13).
7. Amendment filed; operative January 1, 1997.
8. Amendment of first paragraph filed 6-16-97; operative 6-30-97 pursuant to Government Code Section 11343.4(d) (Register 97, No. 25).
9. Amendment filed 6-17-98; operative 7-1-98 pursuant to Government Code Section 11343.4(d) (Register 98, No. 25).
10. Amendment of section heading and section filed 5-9-2000; operative 6-8-2000 (Register 2000, No. 19).
11. Change without regulatory effect amending subsection (a) filed 7-12-2000 pursuant to section 100, title 1, California Code of Regulations (Register 2000, No. 28).
12. New subsection (d), subsection relettering and amendment of newly designated subsections (f) and (g) filed 7-19-2004; operative 8-18-2004 (Register 2004, No. 30).

13. Amendment of subsections (a) and (d)-(g) filed 9-19-2008; operative 10-19-2008 (Register 2008, No. 30).

Section 87.7. Continuing Education in the Accountancy Act, & Board Regulations, and Other Rules of Professional Conduct.

(a) In order to renew a license in an active status a licensee shall, within the six years preceding the license expiration date, complete a continuing education course on the provisions of the Accountancy Act and the Board of Accountancy Regulations, application to current practice, and other rules of professional conduct. Such course shall be approved by the Board prior to the licensee receiving continuing education credit for the course and shall be a minimum of 8 hours. The eight hours shall be counted towards the 80 hours required pursuant to Section 87.

(b) The operative date for this regulation is based on the last two digits of the license number according to the following schedule: for license numbers ending with 01-33 the operative date is January 1, 1998, for license numbers ending with 34-66 the operative date is January 1, 2000, for license numbers ending with 67-00 the operative date is January 1, 2002.

(c) Course providers shall apply to the Board for approval of the course specified in Subsection (a), on Form CE-PCE-1 (9/96), Professional Conduct and Ethics Application for Course Approval. The term of approval shall be for a two (2) year period. The Board may cancel its approval during this two year period if the Board determines that the course fails to meet the criteria specified in this Subsection. Approval shall be based on the following criteria:

(1) The course shall be a formal educational program that meets the requirements set forth in Sections 88, 88.1, and 88.2.

(2) The course shall have written educational goals and specific learning objectives, as well as a syllabus which provides a general outline, instructional objectives and a summary of topics for the course. A copy of the educational goals, learning objectives and course syllabus shall be submitted by the provider with the approval application.

(3) The course shall provide participants with the current California Accountancy Act and California Board of Accountancy Regulations (or summary thereof).

(4) Any self-study course shall require a 90 percent passing score on a test given at the conclusion of the course. The test shall be submitted along with the course materials for approval.

(5) A certificate of completion which includes the provider approval number shall be issued to each licensee who has satisfactorily completed the course.

(6) The course content shall include the following:

(A) A review and update of the current California Accountancy Act and the Board of Accountancy Regulations.

(B) Information which will provide an understanding of how the Statutes, Regulations and cases relate to current practice situations.

(C) A review of nationally recognized Codes of Professional Conduct as they relate to professional responsibility.

(D) A discussion of recent relevant cases on ethics and professional responsibilities for the accounting profession.

(E) A bibliography of recent publications and cases on professional conduct and ethics for the accounting profession.

(d) Upon receiving approval from the Board, the provider of the Professional Conduct and Ethics course required in Subsection (a) may represent the course in promotional materials as being approved by the Board during the term of approval.

(e) On a random basis established by the Board or at the Board's request or in response to complaints about a particular course, the Board may review the records of a provider to ensure compliance with the criteria specified in this Section. Within 15 days of receipt of written notification, the provider shall submit or make available to the Board all material deemed necessary by the Board to determine whether the course complies. The Board may cancel its approval for a course found not to be in compliance.

(f) Approved course providers may allow a secondary provider to present their course through a site license, contractual arrangement, or other type of agreement.

(g) For every course presentation, including any made by a secondary provider, organization or party, the original approved provider (primary provider) who entered into the approval agreement with the California Board of Accountancy shall:

(1) Retain a written outline of the course and completion records to reflect the actual participant attendance, or in the case of self-study courses, passing test scores of 90 percent or higher. The retention period shall be eight years.

(2) Ensure that all participants who complete the course receive a certificate of completion, including all information specified in Section 89(b). If a secondary provider presented the course, the certificate shall identify both the primary and secondary providers.

(3) Be responsible for the quality and content of the course by requiring and ensuring that the course be presented only by qualified instructors and/or discussion leaders, and that presentations always include all components and content areas represented in the approval application.

(4) Periodically update course content to reflect current laws, regulations, case law decisions and standards of practice.

(h) Licensees may claim continuing education credit earned from completing a Board-approved course designed in fulfillment of this section for the Ethics Continuing Education Requirement described in Section 87(b) and/or for the Regulatory Review Requirement described in Section 87.8 provided the course is completed prior to January 1, 2011 and reported to the Board prior to January 1, 2012.

(i) Board-approved course providers may continue to offer the course, described in section 87.7(a) until December 31, 2010 for licensees to receive continuing education credit in fulfillment of the Ethics Continuing Education Requirement described in Section 87(b) and/or for the Regulatory Review Requirement described in Section 87.8.

(j) The Board will no longer approve courses specific to this requirement after June 30, 2009.

NOTE: Authority cited: Sections 5010 and 5027, Business and Professions Code.
Reference: Section 5027, Business and Professions Code.

HISTORY:

1. New section operative January 1, 1997.
2. Amendment of section heading and subsections (c)(1), (c)(4) and (c)(5) and new subsections (f)-(g)(4) filed 5-9-2000; operative 6-8-2000 (Register 2000, No. 19).

Section 87.8. Regulatory Review Course

(a) In order to renew a license in an active status after December 31, 2009, a licensee shall, within the six years preceding the license expiration date, complete a continuing education course on the provisions of the California Accountancy Act and the California Board of Accountancy Regulations specific to the practice of public accountancy in California emphasizing the provisions applicable to current practice situations. The course also will include an overview of historic and recent disciplinary actions taken by the Board, highlighting the misconduct which led to licensees being disciplined. The course shall be a minimum of two hours, and a licensee shall select from a list of Board-approved courses. The two hours can be counted towards the 80 hours required pursuant to Section 87.

(b) A licensee shall report completion of the Regulatory Review course at the time of renewal. A licensee, licensed prior to the implementation of Section 87.8, shall maintain their existing reporting date used for the professional conduct and ethics requirement to report the completion of the Regulatory Review course.

NOTE: Authority Cited: Section 5010 and 5027, Business and professions Code.
Reference: Section 5027, Business and Professions Code.

Section 87.9. Offering a Regulatory Review Course.

(a) Prior to offering a regulatory review course which can be claimed by a licensee to fulfill Section 87.8, course providers shall apply to the Board for approval of the course by completing Application Package CE-RR-1 (07/09), Regulatory Review Application for Course Approval. Approval shall be based on the following criteria:

(1) The course shall be a formal educational program that meets the requirements described in Sections 88, 88.1, and 88.2.

(2) The course shall provide participants with the current California Accountancy Act and California Board of Accountancy Regulations.

(3) A self-study course shall require a 90 percent passing score on a test given at the conclusion of the course. The test shall be submitted along with the course materials for approval.

(4) A self-study course is required to demonstrate an average completion time of two 50-minute continuing education hours by pre-testing the documentation from a minimum of four current and active certified public accountants simulating the manner in which the course will be completed and showing the length of time spent by each participant to complete the course. Pre-testing participants are required to be independent of the group that developed and/or are offering the course and provide feedback on the level of difficulty of the course.

(5) If the course is a component of a larger program, the two hours devoted to the regulatory review course must be continuous and uninterrupted.

(6) The course content shall include the following:

(A) A review of the current California Accountancy Act, specific to the practice of public accountancy in California, and shall include a review of the following California Accountancy Act Articles: Articles 1.5, 3, 3.5, 4, 5.5, 6, 6.5 and 7.

(B) A review of the current California Board of Accountancy Regulations, specific to the practice of public accountancy in California, and shall include a review of the following Accountancy Regulations Articles: Articles 1, 9, 12, 12.5, and 13.

(C) The review of the California Accountancy Act and California Board of Accountancy Regulations must include a discussion on how the specified articles relate to the practice of public accountancy in California, including a review of historic and recent disciplinary actions taken by the Board, highlighting the misconduct which led to licensees being disciplined.

(b) The term of the approval shall be for a two-year period. In order to maintain Board approval, providers shall submit Renewal Application Package CE-RR-2 (07/09), Regulatory Review Approval Continuance Application prior to the end of the two-year period.

(c) Upon receiving approval from the Board, the provider of the Regulatory Review course required under Section 87.8 may represent the course in promotional materials during the term of approval, as being approved by the Board.

(d) The Board may review the records of a provider to ensure compliance with the criteria specified in this Section. Within 15 days of receipt of written notification, the provider shall submit or make available all material requested by the Board. The Board may cancel its approval for a course found not to be in compliance.

(e) For every course presentation, the provider that enters into the approval agreement with the Board shall:

(1) Retain completion records to reflect the actual participant attendance, or in the case of a self-study course, passing test scores of 90 percent or higher. The retention period shall be eight years.

(3) Be responsible for the quality and content of the course by requiring and ensuring that the course include all components and content areas represented in the approval application.

(4) Update course content to reflect current laws, regulations, and enforcement violations.

(f) A provider whose course is denied approval or when a previous approval is canceled by Board staff may appeal such action to the Board. The appeal shall be filed within six months of the action being appealed or the mailing of written notification, whichever is later. The appeal shall contain the following information:

(1) The name and business address of the provider making the appeal.

(2) The action being appealed and the date of any written notification from the Board.

(3) A summary of the basis for the appeal, including any information which the provider believes was not given adequate consideration by staff.

(g) The Board will consider only appeals based on information previously considered by staff. If the provider wishes to submit for consideration additional evidence or information not previously submitted to staff, such additional information should be submitted directly to the staff with the request that its previous action be reconsidered. An appeal based on evidence or information not previously submitted to the staff will be referred by the Board to the staff for further consideration.

NOTE: Authority Cited: Section 5010 and 5027, Business and professions Code.
Reference: Section 5027, Business and Professions Code.

Section 88. Programs Which Qualify.

(a) The overriding consideration in determining whether a specific program qualifies as acceptable continuing education is that it be a formal program of learning which contributes directly to the professional competence of a licensee in public practice. It is the obligation of each licensee to select a course of study, consistent with the requirements of this section and Sections 88.1 and 88.2, which will contribute directly to his-~~or~~-her professional competence.

(1) Licensees ~~who renew their licenses after July 1, 2001,~~ shall complete a minimum of 50 percent of the required continuing education hours in the following subject areas: accounting, auditing, fraud, taxation, consulting, financial planning, ethics as defined in Section 87(b), professional conduct regulatory review as defined in Section 87.8, computer and information technology (except for word processing), and specialized industry or government practices that focus primarily upon the maintenance and/or enhancement of the public accounting skills and knowledge needed to competently practice public accounting.

(2) Licensees ~~who renew their licenses after July 1, 2001,~~ may claim no more than 50 percent of the required number of continuing education hours in the following subject areas: communication skills, word processing, sales, marketing, motivational techniques, negotiation skills, office management, practice management, and personnel management.

(3) Programs in the following subject areas are not acceptable continuing education: personal growth, self-realization, spirituality, personal health and/or fitness, sports and recreation, foreign languages and cultures and other subjects which will not contribute directly to the professional competence of the licensee.

(4) A formal program of learning is an instructional activity that meets the requirements of Sections 88.1 and 88.2 or a course for which academic credit is granted by a university, college, or other institution of learning accredited by a regional or national accrediting agency.

(b) The following types of live presentation programs are deemed to qualify as acceptable continuing education provided the standards outlined in Section 88(a), Section 88.1, and Section 88.2 are maintained.

(1) Professional development programs of national and state accounting organizations.

(2) Technical session at meetings of national and state accounting organizations and their chapters which are designed as formal educational programs.

(3) University or college courses:

(i) Credit courses--each semester hour credit shall equal 15 hours toward the requirement. Each quarter hour credit shall equal 10 hours.

(ii) Non credit courses--each classroom hour will equal one qualifying hour.

(4) Other formal educational programs provided the program meets the required standards.

(c) Group Internet-Based Programs (Webcast): Programs that enable a licensee to participate from a computer in an interactive course presented by a live instructor at a distant location are qualifying, provided the program is based upon materials specifically developed for instructional use and meets the requirements of Section 88 (a), Section 88.1 and Section 88.2.

(d) Formal correspondence or other individual study programs are qualifying provided the program is based on materials specifically developed for instructional use and meets the requirements of Section 88(a), Section 88.1, and Section 88.2, and the licensee receives a passing score. Self-study modules for national examinations that contribute to the professional competency of a licensee in public practice, such as the CERTIFIED FINANCIAL PLANNER™ Certification Examination or the Certified Management Accountant examination qualify as acceptable continuing education if the modules meet the above requirements.

(e) The credit as an instructor, discussion leader, or speaker will be allowed for any meeting or program provided that the session is one which would meet the continuing

education requirements set forth in Section 88(a), Section 88.1, and Section 88.2. The credit allowed an instructor, discussion leader, or a speaker will be on the basis of actual presentation hours, plus up to two additional hours for actual preparation time for each hour taught. The maximum credit for such preparation and teaching will not exceed 50 percent of the renewal period requirement. For repeat presentations, an instructor shall receive no credit unless the instructor can demonstrate that the program content was substantially changed and that such change required significant additional study or research. Credit for licensees attending, not as instructors, discussion leader, or speakers, is limited to the actual meeting time.

(f) Credit may be allowed by the Board for the following activities:

(1) wWriting published articles and books provided the publisher is not under the control of the licensee, and the article and/or book would contribute to his/her professional competence.

(2) wWriting instructional materials for any continuing education program which meets the requirements of Section 88(a), Section 88.1, and Section 88.2,

(3) wWriting questions for the Uniform Certified Public Accountant Examination. The maximum credit allowed under this subsection (subsection ef) shall not exceed 25 percent of the renewal period requirement.

NOTE: Authority cited: Section 5027, Business and Professions Code. Reference: Sections 5027, Business and Professions Code.

HISTORY:

1. Amendment filed 4-12-83; effective thirtieth day thereafter (Register 83, No. 16).
2. Amendment of subsections (b)(4), (d) and (f) filed 12-17-96; operative 1-1-97 pursuant to Government Code section 11343.4(d) (Register 96, No. 51).
3. Amendment of section and Note filed 5-9-2000; operative 6-8-2000 (Register 2000, No. 19).
4. New subsection (a)(4) and amendment of subsection (c) filed 1-23-2004; operative 1-23-2004 pursuant to Government Code section 11343.4 (Register 2004, No. 4).
5. Change without regulatory effect filed 9-2-2004; operative 9-24-2004.
6. New subsection (c) and subsection relettering filed 7-11-2007; operative 8-1-2007 pursuant to Government Code section 11343.4 (Register 2007, No. 28).

Section 88.1. Provider Requirements.

(a) Live Presentation

In order to qualify as acceptable continuing education under Section 88(b) the provider of the live presentation program must:

(1) Require attendance and retain for a period of six years a record of attendance that accurately assigns the appropriate number of contact hours for participants including those who arrive late or leave early.

(2) Retain for a period of six years written educational goals and specific learning objectives, as well as a syllabus, which provides a general outline, instructional

objectives, and a summary of topics for the course. A copy of the educational goals, learning objectives, and course syllabus shall be made available to the California Board of Accountancy upon request.

(3) Issue a certificate of completion, with verification certified by a program provider representative such as a signature or seal, to each licensee upon satisfactory completion of the course and retain records of licensees receiving certificates of completion for a period of six years. The amount of credit reflected on the certificate of completion shall be calculated in accordance with Section 88.2(a). The certificate of completion must delineate the subject areas, as described in Section 88(a)(1) and (2), for which the licensee may claim credit.

(b) Group Internet-Based Program (Webcast)

In order to qualify as acceptable continuing education under Section 88(c), the provider of the Group Internet-Based Program (Webcast) must be in compliance with requirements below ~~by July 1, 2007~~:

(1) Require and monitor attendance throughout the program by using attendance monitoring devices such as polling, questions, or surveys. The program shall include a minimum of two monitoring events each half hour, at least one of which occurs at an irregular interval.

(2) Have a live instructor while the program is being presented and a feature allowing participants to send questions/comments directly to the instructor and receive answers during the program.

(3) Retain for a period of six years a record of attendance that accurately assigns the appropriate number of participation hours for participants.

(4) Retain for a period of six years written educational goals and specific learning objectives, as well as a syllabus, which provides a general outline, instructional objectives, and a summary of topics for the course. A copy of the educational goals, learning objectives, and course syllabus shall be made available to the California Board of Accountancy upon request.

(5) Issue a certificate of completion, with verification certified by a program provider representative such as a signature or seal, to each licensee upon satisfactory completion of the course. Satisfactory completion shall at a minimum require responding to at least 75 percent of the monitoring events described in Section 88.1(b)(1) during the period for which continuing education credit is being granted. Retain records of licensees receiving certificates of completion for a period of six years. The amount of credit shall be displayed on the certificate of completion and shall be calculated in accordance with Section 88.2(b). The certificate of completion must delineate the subject areas, as described in Section 88(a)(1) and (2), for which the licensee may claim credit.

(6) Have a written policy to address rescheduling and the granting of partial credit in the event of a technology failure, and make that policy available to the Board upon request.

(c) Self-Study

In order to qualify as acceptable continuing education under Section 88(c) the sponsor of the self-study course must:

(1) Retain for a period of six years written educational goals and specific learning objectives, as well as a syllabus, which provides a general outline, instructional objectives, and a summary of topics for the course. A copy of the educational goals, learning objectives, and course syllabus shall be made available to the California Board of Accountancy upon request.

(2) Issue a certificate of completion, with verification certified by a program provider representative such as a signature or seal, to each licensee upon satisfactory completion of the course and retain records of licensees receiving certificates of completion for a period of six years. The amount of credit shall be displayed on the certificate of completion and shall be calculated in accordance with Section 88.2(c). The certificate of completion must delineate the subject areas, as described in Section 88(a)(1) and (2), for which the licensee may claim credit.

NOTE: Authority cited: Section 5027, Business and Professions Code, Reference: Sections 5026 and 5027, Business and Professions Code.

HISTORY:

1. New section filed 5-9-2000; operative 6-8-2000 (Register 2000, No.19).
2. New subsections (b)-(b)(6), subsection relettering and amendment of newly designated subsection (c)(2) filed 7-11-2007; operative 8-1-2007 pursuant to Government Code section 11343.4 (Register 2007, No. 28).

88.2. Program Measurements.

(a) Live Presentation

In order to qualify as acceptable continuing education under Section 88(b) a live presentation program must:

(1) Be measured in 50-minute class hours. A program must be at least one 50-minute class hour in length to be acceptable continuing education. For a program composed of several segments in which individual segments are less than 50 minutes, the sum of the segments, in increments not less than 25 minutes, may be added together to equal a full 50-minute class hour. For a program that is longer than one 50-minute class hour, credit shall be granted for additional 25-minute segments (one-half of a 50-minute class hour). Only class hours or the equivalent (and not participant hours devoted to preparation or study time) will be used to measure the hours of continuing education.

(2) Any program designed pursuant to Section 87(b) must be a minimum of one 50-minute class hour. Should a course be comprised of multiple subject areas as described in Section 88(a)(1), those components specific to Section 87(b) must be a minimum of one 50-minute class hour.

(23) Meet the provider requirements for live presentation under Section 88.1(a).

(b) Group Internet-Based Program (Webcast)

In order to qualify as acceptable continuing education under Section 88(c), a Group Internet- Based Program (Webcast) must:

(1) Be measured by actual program length in 50-minute class hours. A program must be at least minimum of one 50-minute class hour in length to be acceptable continuing education. For a program composed of several segments, the sum of the segments, in increments not less than 25 minutes, may be added together to equal a full 50-minute class hour. For a program that is longer than one 50-minute class hour, credit shall be granted for additional 25-minute segments (one-half of a 50-minute class hour). Only class hours or the equivalent (and not participant hours devoted to preparation or study time) will be used to measure the hours of continuing education.

(2) Any program designed pursuant to Section 87(b) must be a minimum of one 50-minute class hour. Should a course be comprised of multiple subject areas as described in Section 88(a)(1), those components specific to Section 87(b) must be a minimum of one 50-minute class hour.

~~(23)~~ Meet the provider requirements for Group Internet-Based Program (Webcast) under Section 88.1(b) ~~by July 1, 2007.~~

(c) Self-Study

In order to qualify as acceptable continuing education under Section 88(d), any self-study course, whether in electronic or paper text format, must:

(1) Grant continuing education credit equal to the average completion time if the self-study course is designed to use learning methodologies that simulate a classroom learning process by employing significant ongoing interactive feedback to the participant regarding his-~~or~~-her learning progress. These courses clearly define lesson objectives and manage the participant through the learning process by (A) requiring frequent participant response to questions that test for understanding of the material presented, (B) provide evaluated feedback to incorrectly answered questions, and (C) reinforcement feedback to correctly answered questions. Evaluated feedback means a response specific to each incorrect answer to the study questions that explains why the particular answer is wrong, as each one is likely to be wrong for a different reason. Reinforcement feedback means a response to the correct answer of the study questions that restates and explains why the answer selected was correct.

(2) Any program designed pursuant to Section 87(b) must be a minimum of one class hour. Should a program be comprised of multiple subject areas as described in Section 88(a)(1), those components specific to Section 87(b) must be a minimum of one 50-minute class hour.

~~(23)~~ Require a passing score on a test given at the conclusion of the course.

(3) Any self-study program or component designed pursuant to Section 87(b) shall require a 90 percent passing score on a test given at the conclusion of the course. Should a program be comprised of multiple subject areas as described in Section 88(a)(1), those components specific to Section 87(b) shall require a 90 percent passing score on a test given at the conclusion of the component specific to Section 87(b) or at the conclusion of the course.

(34) Meet the provider requirements for self-study under Section 88.1(c).

NOTE: Authority cited: Section 5027, Business and Professions Code. Reference: Sections 5026 and 5027, Business and Professions Code.

HISTORY:

1. New section filed 5-9-2000; operative 6-8-2000 (Register 2000, No. 19).
2. Amendment filed 1-23-2004; operative 1-23-2004.
3. Amendment filed 7-11-2007; operative 8-1-2007 pursuant to Government Code section 11343.4 (Register 2007, No. 28).

Section 89. Control and Reporting.

(a) Upon renewal, a licensee who is required, pursuant to Section 87, to obtain continuing education must provide a written statement, signed under penalty of perjury, certifying that the requisite number of continuing education hours has been obtained. The licensee shall disclose the following information concerning courses or programs claimed as qualifying continuing education:

- (1) Course title or description
- (2) Date of completion
- (3) Name of school, firm or organization providing the course or program
- (4) Method of study, i.e., whether course or program is self-study, live presentation or Group Internet-Based Program (Webcast)
- (5) Numbers of hours earned.

(b) If credit is claimed for completing the ~~eight two hour professional conduct and ethics regulatory review~~ course specified in Section 87.8, a licensee shall obtain and retain for six years after renewal of his or her license, a certificate of completion or its equivalent disclosing the following information:

- (1) Name of licensee
- (2) Course title
- (3) Board-issued approval number for the professional conduct and ethics course completed by the licensee
- (4) School, firm or organization providing the course
- (5) Date of completion-
- (6) Verification by a program provider representative, such as a signature or seal.

(c) If continuing education credit for attending a continuing education course is claimed, the licensee shall obtain and retain for four years after renewal a certificate of completion or its equivalent disclosing the following information:

- (1) Name of licensee in attendance
- (2) School, firm or organization conducting course
- (3) Location of course attended

- (4) Title of course or description of content
- (5) Dates of attendance except when the licensee attended a course for academic credit given by a college, university, or other institution of higher learning accredited by an association recognized by the Secretary of the United States Department of Education, in which case the applicant may provide evidence of a grade of pass or "credit" to satisfy this requirement.
- (6) Number of hours of actual attendance except when the licensee attended a course for academic credit given by a college, university, or other institution of higher learning accredited by an association recognized by the Secretary of the United States Department of Education, in which case the applicant may provide evidence of a grade of pass or "credit" to satisfy this requirement-
- (7) Verification by a program provider representative, such as a signature or seal.

(d) If continuing education credit is claimed for completing a self-study course, the licensee shall obtain and retain for four years after renewal a certificate of completion or its equivalent disclosing the following information:

- (1) Name of licensee taking the course
- (2) School, firm, or organization providing the course
- (3) Title of course or description of contents
- (4) Date of completion
- (5) Number of hours of continued education credit granted for completing the course.

(e) If credit as an instructor, discussion leader, or speaker is claimed, the licensee shall retain for four years after renewal the following information:

- (1) School, firm or organization providing course
- (2) Location of course presented
- (3) Title of the course or description of content
- (4) Course outline
- (5) Dates and evidence of presentation
- (6) Number of hours of actual preparation time and presentation time.

(f) If credit is claimed for writing continuing education instructional materials, the following information shall be maintained for four years after renewal:

- (1) Name of the course provider or publisher
- (2) Title of the course and a description of the instructional materials
- (3) Date of completion of the instructional materials or publication date
- (4) A copy of the instructional materials
- (5) Hours claimed.

(g) If credit for published articles and books is claimed, the following information shall be maintained for four years after renewal:

- (1) Name and address of publisher
- (2) Title of publication

- (3) Brief description
- (4) Date(s) of publication
- (5) Copy of publication
- (6) Hours claimed.

(h) If credit for writing questions for the Uniform CPA Examination is claimed, the licensee shall obtain and retain for four years after renewal a letter or other statement from the American Institute of Certified Public Accountants documenting the licensee's participation and the number of hours of continuing education credit the licensee has received.

(i) The Board will solicit and verify such information on a test basis. If a licensee is found to have a deficiency, the licensee shall be so notified. Upon request, the licensee may be granted a reasonable period of time in which to correct the deficiency.

(j) A licensee who is determined by the Board at renewal not to have completed the required number of hours of qualifying continuing education shall be required to make up any deficiency. A licensee who is required to make up a deficiency shall be ineligible for active status license renewal or conversion to active status pursuant to Section 87.1 until such time as documentation to support the required hours of continuing education for license renewal has been submitted and approved by the Board.

(k) A licensee's willful making of any false or misleading statement, in writing, regarding his-~~or~~-her continuing education shall constitute cause for disciplinary action pursuant to section 5100(g) of the Accountancy Act.

NOTE: Authority cited: Section 5027, Business and Professions Code. Reference: Section 5027, Business and Professions Code.

HISTORY:

1. Amendment filed 12-24-75; effective thirtieth day thereafter (Register 75, No. 52).
2. Amendment filed 4-12-83; effective thirtieth day thereafter (Register 83, No. 16).
3. Amendment of subsections (a) and (b) and new subsections (c) and (d) filed 12-10-90; operative 1-9-91 (Register 91, No. 3).
4. Amendment filed 11-30-93; operative 12-30-93 (Register 93, No. 49).
5. New subsection (f) and subsection relettering filed 3-28-96; operative 7-1-96 register 96, No. 13).
6. Editorial correction of subsection (a) (Register 97, No. 25).
7. Amendment of subsection (f) filed 6-16-97; operative 6-30-97 pursuant to Government Code section 11343.4(d) (Register 97, No. 25).
8. Amendment filed 5-9-2000; operative 6-8-2000 (Register 2000, No. 19).
9. Change without regulatory effect amending subsection (k) filed 11-15-2005 pursuant to section 100, title 1, California Code of Regulations (Register 2005, No. 46).
10. Amendment of subsections (a)(4) and (d) filed 7-11-2007; operative 8-1-2007 pursuant to Government Code section 11343.4 (Register 2007, No.28).

**INITIAL APPLICATION PACKAGE
CE-RR-1 (07/09)
REGULATORY REVIEW COURSE**

**CALIFORNIA BOARD OF ACCOUNTANCY**

2000 EVERGREEN STREET, SUITE 250
 SACRAMENTO, CA 95815-3832
 TELEPHONE: (916) 263-3680
 FACSIMILE: (916) 263-3675
 WEB ADDRESS: <http://www.dca.ca.gov/cba>



REGULATORY REVIEW COURSE CONTACT INFORMATION APPLICATION

Please provide all requested information listed below. The public portion of this information will be posted on the Board's Web site with the list of approved Regulatory Review courses. Please send written notification to the Board's Continuing Education (CE) Analyst if there are any changes to the information.

PUBLIC CONTACT INFORMATION

Name of Organization: _____

Address: _____

City: _____ **State:** _____ **Zip Code:** _____

Telephone Number _____ **Fax** _____
To order the course: () _____ **Number:** () _____

Toll-Free number (if available): () _____

Web site address (if available): _____

Name and title of contact person to be placed on approval list: _____

The information in the gray-shaded box below is for Board use only, and will not be placed on the Board's Web site.

Contact Information	Internal Use Only
Name: _____	
Telephone Number: () _____ E-mail Address: _____	
Address where correspondence should be sent: _____	
City: _____ State: _____ Zip Code: _____	


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REGULATION REVIEW COURSE MATERIALS CHECKLIST

You must complete the checklist below and clearly identify and submit the necessary information.

✓ **COURSE MATERIALS**

Regardless of presentation method, all of the below materials must be submitted and clearly identified for your Regulatory Review course to be considered.

- ☐ **Education Goals**
- ☐ **Learning Objectives**
- ☐ **Course Syllabus**
- ☐ **Course Text (If none, submit any hand-out or informational material provided to participants.)**
- ☐ **Current copy of the California Accountancy Act and California Board of Accountancy Regulations**
- ☐ **Explanation of the method used to ensure information reflects the most current statutes and regulations.**
- ☐ **Review of current statutes and regulations specific to the practice of public accountancy and how they relate to licensees in the practice of public accountancy.**
- ☐ **Review of disciplinary actions taken by the California Board of Accountancy**
- ☐ **Sample certificate of completion**

Certificate must include the following: (1) space for the Regulatory Review course approval number; (2) the school, firm, or organization providing the course; (3) title of the course; (4) name of licensee; (5) date of completion; (6) number of continuing education hours granted for completion; (7) verification by a program provider representative such as a signature or seal.

✓ **LIVE PRESENTATIONS / GROUP INTERNET-BASED PROGRAMS (WEBCAST)**

The following material only need be submitted for a Regulatory Review course offered via a live presentation or webcast program.

- ☐ **Sample form used to record attendance (live presentations)**
- ☐ **Sample materials used to record attendance (webcast programs)**
 These materials must include the attendance monitoring devices used (such as polling, questions, or surveys), and the intervals in which the monitoring devices will employed.
- ☐ **Course presentation schedule**

✓ **SELF-STUDY PROGRAMS**

The following materials only need be submitted for a Regulatory Review course offered via a self-study format.

- ☐ **Pre-testing documentation**
 Pre-testing documentation from a minimum of four current, active Certified Public Accountants simulating the manner in which the course will be completed and showing the length of time spent by each participant to complete the course.
- ☐ **Copy of the final test and answers**
 Self-study courses require a test with a minimum passing score of 90 percent given at the conclusion of the course.

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REGULATORY REVIEW COURSE CERTIFICATION AND COMPLIANCE AGREEMENT

This agreement must be signed and returned with the application for course approval.

I certify that the statements, answers, and representations in this agreement, the application material, and any supplemental statements, are true and accurate, including the following:

1. I have read Sections 87.8 and 87.9 of the California Board of Accountancy Regulations specifying continuing education in Regulatory Review and agree to comply with requirements pertaining to providers, course approval and content.
2. I authorize the California Board of Accountancy to review relevant records and to audit any course to ensure compliance with the requirements of Section 87.9 at any time during the approval term.
3. As the provider, I agree to the following:
 - a. to be the responsible party for all presentations.
 - b. to retain required records for a period of eight years, including course outlines and accurate participant attendance records (course completion), and, in the case of self-study courses, test scores.
 - c. to provide certificates of completion as described in Section 89(b) of the California Board of Accountancy Regulations, and that the certificates must contain the course approval number.
 - d. to be responsible for the quality and content of the course by requiring and ensuring that the course be regularly updated to reflect current information.
 - e. to comply with the provisions of Section 17500 of the Business and Professions Code, Division 7, Part 3, Chapter 1, regarding false or misleading advertising.
4. I am the program provider representative authorized to sign this Certification and Compliance Agreement.

Course Title

Authorized Signature

Date

Print or Type Name

Position

Company

**CALIFORNIA BOARD OF ACCOUNTANCY**

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**REGULATORY REVIEW COURSE
SELF-STUDY PRE-TESTING FORM**

Regulatory Review courses must be a minimum of two 50-minute CE hours in length. Prior to approving the course, a provider must pretest the course to ensure an average completion time of two 50-minute CE hours. The Board requires that the provider solicit a minimum of four current and active Certified Public Accountants, to study the course material and take the examination at the conclusion of the course. Please have each tester complete this form (reproduced as needed) and submit it with your application.

Provider**Name:** _____**Course Title:** _____**Name:** _____**Total time it took to complete this course (in minutes):** _____**Level of Difficulty:**1. *Easy* 2. *Moderate* 3. *Difficult*

By signing my name below, I state that I am independent of the group that developed the above-named course. The course provider did not notify me prior to taking the course and completing the examination of the proposed completion time.

CPA License #_____
State of Licensure_____
Printed Name_____
Telephone Number_____
Address_____
Signature_____
Date

**RENEWAL APPLICATION PACKAGE
CE-RR-2 (07/09)
REGULATORY REVIEW COURSE**

**CALIFORNIA BOARD OF ACCOUNTANCY**

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SACRAMENTO, CA 95815-3832
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**REGULATORY REVIEW COURSE****APPROVAL CONTINUANCE APPLICATION**

1. Name of organization under which the original application was submitted:

2. Mailing
Address: _____

City: _____ State: _____ Zip Code: _____

3. Contact Person Information

Name: _____

Telephone Number: () _____ E-mail Address: _____

4. I am applying to the California Board of Accountancy for continued approval of the course named below. The statements certified on the original application remain true. If the course content changes other than for maintaining currency, I will resubmit the course on form CE-RR-1 with the changes clearly identified.

Course Title

Approval Number

Authorized Signature

Date

Print or Type Name

Return this application and all exhibits to:

Continuing Education Analyst
California Board of Accountancy
2000 Evergreen Street, Suite #250
Sacramento, CA 95815-3832

**CALIFORNIA BOARD OF ACCOUNTANCY**

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**REGULATORY REVIEW COURSE
CERTIFICATION FOR COMPLIANCE AGREEMENT**

This agreement must be signed and returned with the Approval Continuance Form.

I certify that the statements, answers, and representations in this agreement, the Approval Continuance Form, and any supplemental statements, are true and accurate, including the following:

1. I have read Sections 87.8 and 87.9 of the California Board of Accountancy Regulations specifying continuing education in Regulatory Review and agree to comply with requirements pertaining to providers, course approval and content.
2. I authorize the California Board of Accountancy to review relevant records and to audit any course to ensure compliance with the requirements of Section 87.9, at any time during the approval term.
3. As the provider, I agree to the following:
 - a. to be the responsible party for all presentations.
 - b. to retain required records for a period of eight years, including course outlines and accurate participant attendance records (course completion), and, in the case of self-study courses, test scores.
 - c. to provide certificates of completion as described in Section 89(b) of the California Board of Accountancy Regulations, and that the certificates must contain the course approval number.
 - d. to be responsible for the quality and content of the course by requiring and ensuring that the course be regularly updated to reflect current information.
 - e. to comply with the provisions of Section 17500 of the Business and Professions Code, Division 7, Part 3, Chapter 1, regarding false or misleading advertising.
4. I am a program provider representative authorized to sign this Certification and Compliance Agreement.

Course Title

Authorized Signature

Date

Print or Type Name

Position

Company